Programme Specification

<table>
<thead>
<tr>
<th>Programme award and title:</th>
<th>Bachelor of Accountancy BA (Hons)</th>
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<tbody>
<tr>
<td>UCAS code:</td>
<td>N/A</td>
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<tr>
<td>SCQF Qualification Level:</td>
<td>10</td>
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<tr>
<td>SCQF Credit Value:</td>
<td>480</td>
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**Educational aims of the programme:**
Concise (e.g. a few sentences), general statement of aims and broad purposes of the programme

- The main aims are to:
- Provide students with the knowledge and skills to equip them for a career in all areas of accounting and a wide range of careers in business and finance
- Develop students’ competence and practical skills in accounting
- Provide students with the relevant knowledge and understanding of accounting as it relates to the wider business context
- Enable students to produce and communicate financial information appropriate to a wide variety of users
- Provide students with the relevant knowledge and understanding to enable them to contribute to the design, development and implementation of effective information systems
- Develop students’ critical evaluation of strengths and weaknesses of current accounting practice
- Develop students’ capacity for analytical reasoning
- Develop students’ capability for independent learning
- Develop students’ understanding of some of the contexts in which accounting can be seen as operating

**Intended programme learning outcomes:**
Outline (e.g. one or two paragraphs) of what the student will know, understand and be able to do as a result of their learning, expressed in the categories below. Please consider the contribution made to the student’s personal development planning (PDP) and future employability.

**Knowledge and understanding**

- Understanding of some of the contexts in which accounting / finance / tax can be seen as operating.
- Knowledge and understanding of the main current technical language and practices of accounting / finance / tax
- Knowledge and understanding of some of the alternative technical languages and practices of accounting / finance / tax
- Knowledge and understanding of contemporary theories and empirical evidence concerning accounting / finance / tax in at least one of its contexts and the ability to critically evaluate such theories and evidence

**Subject-specific skills and other attributes**

- Capacity for critical evaluation of arguments and evidence
- Ability to analyse and draw reasoned conclusions concerning structured and to a more limited extent, unstructured problems from a given set of data and from data which must be acquired by the student
- Ability to locate, extract and analyse data from multiple sources, including the acknowledgement and referencing of sources
- Skills in recording and summarising transactions and other economic events; preparation of financial statements; analysis of business operations; financial analysis and projections.
- Applying generic quantitative models to an ever-broadening range of management accounting applications, and critically appraising the shortcomings of such models
- Scope of softer financial numbers

**Generic skills (e.g. information skills, communication skills, critical, analytical and problem-solving abilities) and other attributes**

- Capacity for independent and self-managed learning
- Numeracy skills, including the appreciation of statistical concepts
- Use of IT (spreadsheets, work processing, data bases)
- Communication skills, including the ability to present quantitative and qualitative information, together with analysis, argument and commentary.
- Ability to work in groups, and other inter-personal skills, including oral as well as written presentation skills

### Learning, teaching and assessment strategies:
Outline (e.g. one or two paragraphs) on overall approach taken to develop and assess learning outcomes, including any distinctive features

- Testing of the knowledge base is through a combination of unseen written examinations, assessed course work, case studies, multiple choice tests and extended essays. In addition oral presentations are also used.

### Further details:
Entry requirements: [http://www.stir.ac.uk/undergraduate-study/entry-requirements/general-entry-requirements](http://www.stir.ac.uk/undergraduate-study/entry-requirements/general-entry-requirements)

Programme structure: [http://www.calendar.stir.ac.uk/](http://www.calendar.stir.ac.uk/)

Relevant Subject Benchmark statement: [http://www.qaa.ac.uk/AssuringStandardsAndQuality/subject-guidance/Pages/Subject-benchmark-statements.aspx](http://www.qaa.ac.uk/AssuringStandardsAndQuality/subject-guidance/Pages/Subject-benchmark-statements.aspx)


Introduction/revision date: November 2011